



IRISH MUSIC RIGHTS ORGANISATION CLG

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STANDARD TARIFF VT

Introduced on 1st November 2014

Effective from 1st January 2026

IMRO does not undertake to offer a licence or permit at the rates of charge shown in this tariff in respect of any performances unless application has been made in advance of the performance.

1. SCOPE OF TARIFF

This tariff applies to performances of copyright music within the Repertoire controlled by IMRO in theatrical presentations, stage plays or Variety Shows, admittance to which is gained by purchase of a ticket or by subscription. It does not apply to performances at premises to which there is no admission charge. For the avoidance of doubt this tariff does not apply to performances of copyright music within the Repertoire Controlled by IMRO in restaurant/bar areas within the premises.

2. DEFINITIONS

For the purposes of this tariff: -

“**Books and Records**” shall include, but is not limited to

- the audited accounts
- accounting records, ticket selling agent manifest, ticket accounting records, invoices, complimentary ticket sales and any other information needed to verify the information received to calculate the royalty in accordance with paragraph 5.

“**Capacity**” means the maximum number of persons who may be admitted to the area of entertainment at any one time (assessed by reference to fire, health and safety or similar regulations where available).

“**Event**” means a Variety Show, stage play, or other theatrical production featuring musical works (including live, recorded, instrumental, electronic, digital or by any other means) where a charge is made for admission.

“**Event Promoter**” means a person or entity who organises or promotes Events.

“**Estimated Royalty**” means IMRO’s calculation of the royalty for an Event based on the information available to it at the date of estimation, including ticket price and money holding capacity of the venue where the Event was to be performed. The money holding capacity of the event will be calculated by multiplying the highest ticket price by the capacity of the venue.

“**IMRO**” means the Irish Music Rights Organisation CLG.

“**Net Revenue Receipts**” means the higher of:

- total revenue from sales of admission tickets, less only any applicable, VAT, selling agent commission and credit card booking fees, or

- where the Event provides for subsidised admission to the public, total revenue from sales of admission tickets, plus total other revenue (including all sponsorship and advertising revenue) from the Event, less only any applicable, VAT, selling agent commission and credit card booking fees.

“Overture, entr’acte and exit music” means music usage during the opening, interval and exiting of an Event.

“Performing Time” means the total time occupied by a single performance of a Variety show or theatrical presentation, except for the customary interval or intervals, unless controlled music is performed during such intervals.

“Incidental” or **“Curtain”** music’ means music heard by the theatre audience as an accompaniment to a theatrical production or Variety Show, but which is not performed by or intended to be audible to any of the characters in the theatrical production or Variety Show.

“Proprietor of the premises” means the person or entity that either owns the freehold or leasehold interest in the Venue and is responsible for hosting the Event, or alternatively rents the Venue and is responsible for hosting the Event.

“Repertoire Controlled by IMRO” means all and any musical works, and words associated with such works, in which rights to perform publicly and to authorise others to do the same are vested in IMRO.

“Variety Show” means stage entertainments, however designated, in the nature of variety revues, pantomime or theatrical productions as distinct from musical entertainments consisting entirely or almost entirely of controlled light or “popular” music and from concerts or recitals of such music.

“Venue” means a permanent or temporary venue where an Event takes place.

3. EXCLUSIONS

This tariff does not apply to the public performance of musical works chargeable under Tariff LP, Tariff HRNPD, Tariff J, Tariff LC, Tariff MS or Tariff PVFI.

IMRO in its sole discretion will determine which tariff applies to the proposed performance of musical works. Particulars of the proposed performance should be notified to IMRO who will thereafter licence the Event in accordance with the appropriate tariff.

4. APPLICATIONS FOR A COPYRIGHT MUSIC LICENCE (“The Licence”) TO HOLD MUSICAL ENTERTAINMENTS

The primary obligation is on the Proprietor of the premises to obtain the necessary Licence from IMRO to permit the public performance of musical works in the Repertoire controlled by IMRO and to pay all royalties due thereon in accordance with this tariff.

This tariff must be read in conjunction with the Licence and in the event of any conflict or inconsistency between this tariff and the Licence, the Licence shall take precedence.

In the event that the Proprietor of the premises proves to IMRO’s satisfaction in advance of the Event that the Event Promoter holds a Licence from IMRO for the Event, IMRO will not require an additional licence to be obtained by the Proprietor of the premises for the Event.

The Proprietor of the premises at which the Event is to be held, or the Event Promoter must apply in all instances in advance of the Event, for the appropriate Licence under this Tariff. If the Proprietor or Event Promoter omits to apply for and obtain a licence in advance of the Event and the Event proceeds, royalties will be payable at the unlicensed rate in paragraph 5.

IMRO will not unreasonably refuse to issue a licence, but reserves the right to refuse to issue a License to the Proprietor of the premises or the Event Promoter, due to previous non compliance with the terms and conditions of IMRO licences and tariffs. If IMRO refuses to issue a licence, the Proprietor of the premises and or the Event Promoter is not entitled to include the performance of any musical works in the Repertoire controlled by IMRO at the Event.

Any performances not declared are unauthorised and constitute an infringement of copyright and will be charged as unlicensed performances.

5. ROYALTIES, RETURNS, INVOICING & PAYMENT

The following rates apply to all royalties falling due under this tariff between

1st January 2026 and 31st December 2026

	Unlicensed €	Licensed €
5.1. PERFORMANCES AT STAGE PLAYS		
5.1.1 Overture, entr'acte and exit music only		
The annual royalty is: -		
Capacity of up to 1,000 seats	500.96	334.03
Capacity of over 1,000 seats	693.64	462.40
5.1.2 "Incidental" or "curtain" music with or without overture, entr'acte and exit music		
The weekly royalty is: -		
Capacity of up to 1,000 seats	23.12	15.46
Capacity of over 1,000 seats	30.83	20.50
5.2. PERFORMANCES AT VARIETY SHOWS OR OTHER THEATRICAL PRESENTATIONS		
5.2.1 The royalty per event shall be calculated by applying the following rates to the Net Revenue Receipts arising from each Variety Show or other theatrical presentation as follows: -		
Net Revenue Receipts		
First €195,192	6%	3%
€195,192 up to €390,383	6%	4.5%
€390,383 and over	6%	6%
5.2.2 Subject to paragraph 6.2. of this tariff, where the licensee establishes to IMRO's satisfaction in respect of a Variety show or other theatrical presentation, that Repertoire Controlled by IMRO is performed during less than 80% of the Performing time, the royalty for the Event as calculated under paragraph 5.2.1 shall be subject to the following discounts:		

Duration of Repertoire Controlled by IMRO

10% of Performing Time or less:	Discount – 90%
Between 10% and less than 20% of Performing Time	Discount – 85%
Between 20% and less than 30% of Performing Time:	Discount – 75%
Between 30% and less than 40% of Performing Time:	Discount – 65%
Between 40% and less than 50% of Performing Time:	Discount – 55%
Between 50% and less than 60% of Performing Time:	Discount – 45%
Between 60% and less than 70% of Performing Time:	Discount – 35%
Between 70% and less than 80% of Performing Time:	Discount – 25%

5.2.3 Returns, Invoicing & Payment

No later than one month after an Event has taken place, or if a number of Events are held by the Proprietor of the premises or Event Promoter, within 30 days of the end of the month in which the Event or series of Events takes place, the Proprietor of the premises or Event Promoter must submit to IMRO a statement(s) for each Event(s) in accordance with a format outlined by IMRO, detailing for each individual Event:

- Details of the Capacity of the Event;
- Ticket prices paid by purchasers, pre VAT and post VAT and actual number of tickets sold at each ticket price;
- Selling agent and credit card commissions included in the ticket price paid by purchasers;
- Total gross receipts from ticket sales;
- Number of complimentary tickets allocated;
- Programme Details/Setlist in respect of all performers if not already submitted in accordance with Paragraph 9 below;
- Duration of Performing Time and duration of each musical work performed during the Performing Time
- Details of any revenue other than revenue generated from ticket sales which is included in the Net Revenue Receipts

IMRO will calculate the royalty owing in accordance with and under paragraph 5.2.1, 5.2.2 and 5.3, and will issue an invoice in respect of the royalty owing, settlement of which will be due within 30 days of invoice date.

5.2.4 If the Proprietor of the premises or the Event Promoter does not have a trading record of at least one year with IMRO or if there is a history of non compliance with the terms and conditions of IMRO licences and tariffs, IMRO may require the Licensee to pay 25% of the Estimated Royalty plus VAT for the Event to IMRO 45 days prior to the Event taking place, with a further 50% plus VAT being paid 15 days prior to the Event taking place, with the balance due being paid after the Event in accordance with paragraph 5.2.3. If there is an overpayment IMRO will reimburse the Licensee 30 days after receipt of all returns required at paragraph 5 hereof.

5.2.5 If returns are not submitted within 30 days of the Event, IMRO will calculate an Estimated Royalty in accordance with paragraph 5.2.1. An invoice will issue which is immediately payable.

5.2.6 If the Proprietor of the premises or the Event Promoter has failed to provide the items specified at paragraph 5.2.3 within a period of 60 days from the date of the Event, they shall not receive any credit or refund to which, but for such failure they would otherwise be entitled to under this tariff. The provisions of this paragraph are without prejudice to IMRO's right to require the Proprietor of the premises or the Event Promoter to furnish the items specified at paragraph 5.2.3

5.3. MINIMUM ANNUAL ROYALTY

	Unlicensed	Licensed
The royalties payable under this tariff are subject to a minimum annual payment of	€231.17	€154.11

6. DURATION OF REPERTOIRE CONTROLLED BY IMRO

6.1. For the purposes of computing the duration of Performing Time that the Repertoire Controlled by IMRO occupies, the following shall not be counted as the performance of such repertoire: -

- Playing such repertoire off stage, except by way of accompaniment to a sung, instrumental, danced or mimed performance on stage; and
- Playing a few bars of such repertoire on entrance or exit only or otherwise purely incidentally to an item on the programme not including any other performance of such repertoire.

6.2. A licensee shall only be entitled to a discount under paragraph 5.2.2 if they give IMRO notice in writing of their intention to claim a discount in respect of a particular show. Such notice shall be accompanied by such information as IMRO may need to enable the discount to be computed and shall be given in time to enable IMRO to verify, by attendance at a performance of the show, the particulars on which the claim is based, and in any event must reach IMRO not more than five clear days after the first performance of the show or not less than 10 clear days before the last performance of the show, whichever date may be the earlier. This requirement will be strictly enforced.

7. VALUE ADDED TAX

Every licensee under this tariff shall pay to IMRO, in addition to the Royalty due / estimated Royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

8. INFLATION ADJUSTMENT

The foregoing monetary sums in paragraph 5.1 and 5.3, and the foregoing net revenue receipt thresholds set out in paragraph 5.2.1 are related to the Consumer Price Index of Retail Prices of 181.0 for mid-December 2024 (on the November 1996 base) as published in the Irish Statistical Bulletin, ("the basic Index Figure"), and will be adjusted on 1st January 2027 and each subsequent anniversary of that date in proportion to annual changes in the previous December's monthly Index. Adjustments under this paragraph to the Net Revenue Receipt thresholds shall be rounded to the nearest euro.

9. PROGRAMME DETAILS / SETLIST

In the case of all Events licensed under this tariff, the Proprietor of the premises or Event Promoter must send IMRO in the format specified, along with the details required in paragraph 5.2.3, particulars of all musical works performed at each Event.

10. IMRO'S RIGHT TO AUDIT

10.1 IMRO, shall at its request and its expense (subject to clause 10.2), on reasonable written notice to the Licensee, be entitled to inspect during normal working hours, such of the Books and Records of the Licensee as IMRO deems necessary solely for the purpose of verification of the income upon which the Royalties are calculated. Such inspection shall be carried out by IMRO or a person appointed by IMRO to perform the inspection. The Licensee shall allow access to its premises for these purposes.

10.2 IMRO shall be responsible for the costs of the inspection referred to in clause 10.1, unless as a result of the inspection, the Royalty calculated by IMRO as payable is in excess of 7% higher than the Royalty calculated by IMRO on the basis of the information provided to it under clause 5.2.3, in which case the Licensee shall reimburse IMRO for all of the costs of such inspection.

11. GENERAL CONDITIONS

This tariff is subject to the General Terms Applicable to Tariffs and Licences, a copy of which is available on www.imro.ie or on request.

12. COMMENCEMENT AND DURATION

This tariff shall come into force on 1 January 2026.

13. LATE PAYMENTS

Invoices are payable 30 days from the date of issue. Interest is payable thereafter until the date of actual payment at the rate specified in European Communities (Late Payment in Commercial Transactions) Regulations 2012.

This tariff supersedes all previous editions